THE HONOURABLE SRI JUSTICE V. ESWARAIAH

WRIT PETITION No.6892 OF 2006

DATED: 06-04-2006

BETWEEN

K.V. Rao, S/o. Late K. Sarveswara Rao,
Occ: Retired Engineer, R/o.2-4,
Official Colony, F-1, Sai Nilayam,
Maharanipeta, Visakhapatnam.

...PETITIONER

AND

The Commissioner,
Municipal Corporation of Kakinada,
Kakinada, East Godavari District.

...RESPONDENT

ORDER:

Petitioner questions the special notice dated 14.05.2005 and consequential demand notice dated 18.11.2005 issued by the respondent corporation in respect of the property bearing D.No.20-6-1-6, Kakinada, East Godavari District as illegal and arbitrary.

Learned counsel for the petitioner submits that the aforesaid property (house) was re-constructed and completed in 1993 and since then the petitioner has been paying taxes regularly to the respondent for half yearly property tax of Rs.768.90/- and thereafter a special notice dated 09.09.1993 was issued demanding him to pay half yearly tax of Rs.1,870/- and again the petitioner received notice on 17.11.2002 demanding him to pay increased property tax of 2,010/- and again revised the half yearly tax to 3,642/-. He further submits that in spite of filing representations before the respondent, neither any action has been taken nor the said representations are disposed of.

I am of the opinion that the petitioner is not entitled to invoke the extraordinary jurisdiction of this Court, as an alternative remedy of appeal is available to him under Section 282 of the Hyderabad Municipal Corporation Act, 1955 (for short 'the Act') which is applicable to the Kakinada Municipal Corporation.

Under Section 282 of the Act against the fixation of tax and ratable value or charging of tax under the Act an appeal lies to the Judge. The Judge as defined under Section 2(27) of the Act, means in the cities of Hyderabad and Secunderabad, a Chief Judge, of the Court of Small Causes and shall include a Special Judge to whom such Judge may transfer in accordance with the provisions of the Act an application or an appeal for disposal.

Accordingly, the writ petition is dismissed with liberty to the petitioner to file an appropriate appeal in accordance with law.

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V. ESWARAIAH, J

April 6, 2006
DSK